Attorney's Docket No.: 14225-048001 / F1040146US00

## IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Kiyoshi Mita Art Unit: 1753

Serial No.: 10/813,778 Examiner: Luan V. Van

Filed: March 31, 2004 Confirmation No.: 5229

Notice of Allowance Date:

Title : METHOD FOR MANUFACTURING MOUNTING SUBSTRATE AND

METHOD FOR MANUFACTURING CIRCUIT DEVICE

## MAIL STOP ISSUE FEE

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

## RESPONSE TO NOTICE OF ALLOWANCE

In response to the Notice of Allowance mailed December 21, 2006, enclosed is a completed issue fee transmittal form PTOL 85b. The required issue and publication fees in the amount of \$1700 are being paid concurrently herewith on the Electronic Filing System (EFS) by way of Deposit Account authorization. Please apply any additional charges or credits to our Deposit Account No. 06 1050.

## COMMENTS ON REASONS FOR ALLOWANCE

The Examiner's allowance of the claims is appreciated. The Applicant submits the following comments concerning the Examiner's Reasons for Allowance cited in the Notice of Allowability. It is the subject matter of each claim as a whole that is patentable, not any particular feature recited in the claim(s). The Applicant does not concede that the reasons for allowance given by the Examiner are the only reasons that make the claims allowable and does not make any admission or concession concerning the Examiner's statement.

Respectfully submitted,

- Le Dandal

Date: 3/27/07

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